REGULATIONS

FOR

THE COLLECTION OF DIRECT TAXES

IN

INSURRECTIONARY DISTRICTS,

UNDER

THE ACT ENTITLED "AN ACT FOR THE COLLECTION OF DIRECT TAXES IN INSURRECTIONARY DISTRICTS WITHIN THE UNITED STATES, AND FOR OTHER PURPOSES."

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1863.

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REGULATIONS.

In order that there may be uniformity, as nearly as practicable, in the proceedings of the commissioners, under the act of Congress entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," the following regulations are adopted, and will be observed by the commissioners until enlarged, modified, or annulled:

I.

Each of the commissioners appointed under the act of Congress entitled "An act for the collection of direct taxes in insurrectionary districts, and for other purposes," approved June 7, 1862, will give bond to the United States in the sum of fifty thousand dollars, with two or more sureties, conditioned in conformity with the requirements noted below; to be approved by the Secretary of the Treasury, and to be in form following:

KNOW ALL MEN BY THESE PRESENTS, That we, as principals, and as sureties, are held and firmly bound unto the UNITED STATES OF AMERICA in the full and just sum of fifty thousand dollars, money of the United States; to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents. Sealed with our seals, and dated this day of , in the year of our Lord one thousand eight hundred and sixty- .

The condition of this obligation is such, That whereas the President of the United States hath appointed tax commissioner for the , under an act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862: *Now, therefore*, if the said shall faithfully perform, execute, and discharge, and shall continue faithfully to perform, execute, and discharge, all the duties of such tax commissioner, and shall well, truly, and promptly account for and pay over all moneys and other property which shall come to his hands as such commissioner according to law, then the above obligation shall be void and of no effect; otherwise it shall abide and remain in full foree and virtue.

Sealed and delivered in presence of—

☞ The following instructions must be particularly observed and complied with, viz:

1st. The christian names must be written in the body of the bond in full, and so signed to the bond.

2d. A seal of wax or wafer to be attached to each signature.

3d. Each signature must be made in the presence of two persons, who must sign their names as witnesses.

4th. Each surety must make and sign an affidavit of the amount he is worth after paying his just debts.

5th. A district judge or attorney of the United States, or a clerk of a court of record, under the seal and designation of the court, county, and State, must certify that the sureties are sufficient to pay the penalty of the bond.

6th. The affidavits of the sureties must be taken and signed before an officer authorized to administer oaths generally. The officer must certify that he administered the oaths. If the magistrate is not a judge of the United States court, his authority to administer oaths must be certified by the clerk of a court of record having official knowledge of that fact.

7th. Bond to be dated.

8th. There must be two or more sureties to the bond.

I, , having been appointed tax commissioner for the , under an act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," do solemnly that I have never voluntarily borne arms against the United States since I have been a citizen thereof; that I have voluntarily given no aid, counsel, or encouragement to persons engaged in armed hostility thereto; that I have neither sought, nor accepted, nor attempted to exercise the functions of any office whatever, under any authority, or pretented authority, in hostility to the United States; that I have not yielded a voluntary support to any pretended government, authority, power, or constitution, within the United States, hostile or inimical thereto. And I do further

that, to the best of my knowledge and ability, I will support and defend the Constitution of the United States against all enemies, foreign and domestic; and that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will faithfully discharge the duties of the office on which I am about to enter. So help me God.

and subscribed this day of , A. D. 186 . Witness my hand and seal.

[SEAL.]

I, , do certify that , who administered the above , was, at the time of doing so, duly authorized to

administer the same ; and that full faith and credit are due to his official attestation.

In testimony whereof, I have hereto set my hand and affixed the seal of this day of , A. D. 186 .

II.

It will be necessary, in the first place, to obtain, if possible, the aggregate valuation of all the lots or parcels of land subject to taxation within the State or district designated in the President's proclamation of the 1st day of July, A. D. 1862, according to the last State assessment made previous to the 1st day of January, A. D. 1861. When this State assessment cannot be obtained, nor an authentic copy thereof, recourse may be had to other sources of information. 1. Recourse may be had to official documents of such State or district wherein such valuation or assessment is stated or referred to; 2. To the census of the United States for the year 1860, (Preliminary Report, appendix, table No. 35, pp. 194, 195;) 3. To any official document or report made or published by the authority of the respective States or of the United States; or, 4. To an actual assessment by the commissioners, or by agents or assessors to be specially designated by them for that purpose from time to time, as occasion may require. When such assessment or valuation shall be made by such agents or assessors, or by the commissioners, on view, or upon evidence taken, it is to be made according to the value of such lands on or about the period prescribed by the State law for their assessment next previous to the 1st day of January, A. D. 1861.

After the aggregate valuation of all the lands subject to taxation in the State or district named in the President's proclamation aforesaid shall have been ascertained, the valuation of the respective parcels of land subject to taxation will be made in either of the modes above prescribed, reliance in all cases being placed upon the State assessment, if it can be obtained, and if it cannot be obtained, then recourse will be had to the other sources above named.

III.

The commissioners will cause to be made out duplicate tax-rolls, wherein shall be entered a concise, but sufficiently definite and clear, description of each and every tract, lot, or parcel of land subject to taxation within the portion of the State or district in which such assessment can be made, stating the name of the owner or owners of each, respectively, if known; the county, district, and town, city, or parish where situated; the quantity of land in each; the valuation, and the amount of tax, penalty, and charges thereon, each, respectively, up to the time of making up such tax-roll, and the date of its completion; one copy of which shall be forwarded to the Commis-

sioner of Internal Revenue, and the original to be retained by the commissioners.

IV.

The commissioners will make out further tax-rolls from time to time, as the advance of the army shall enable them to do so, and from time to time attach such additional tax-rolls to the original roll, and forward a copy of the same to the Commissioner of Internal Revenue, until such original and amended tax-rolls shall embrace all the lands subject to taxation in such insurrectionary State or district, numbering each additional roll successively.

V.

The commissioners will make returns of all moneys paid in on account of taxes, or otherwise, to the Commissioner of Internal Revenue on the first day of every month, or oftener when required by the Secretary of the Treasury; which sums of money shall be paid over from time to time, or deposited as the Secretary of the Treasury shall direct.

VI.

Whenever the commissioners shall have completed the tax-rolls of any county, district, city, village, town, or parish, they will give public notice thereof in some newspaper printed in such county, or by posting up notices in three or more public places in such county, district, town, city, village, or parish, to the effect that such tax-roll is completed, and stating the place where such taxes may be paid, and within what time they are due and payable.

VII.

The advertisement of sale of lands on which the taxes have not been paid should state the fact that such lands have become forfeited to the United States by reason of the non-payment of said taxes, a description of said tract, the amount of tax, and penalty charged thereon each respectively, and the time when, and the place where said lands will be sold.

VIII.

Form of receipt for taxes when paid before advertisement.

UNITED STATES OF AMERICA.

Receipt for direct taxes.

This is to certify that has this day paid to the undersigned the sum of dollars and cents, that being the amount in full for taxes, penalty, interest, and costs, charged under the act of Congress entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, upon the following tract or lot of land, situate in the county of and State of , and described as follows:

Witness our hands, at , this day of , A. D. 186 .

Commissioners.

[Indorsed.]

UNITED STATES TAX RECEIPT.

Name_____

Date_____

Tax.....

Penalty.....

Interest.....

Costs.....

Total.....

IX.

The commissioners may continue the sale of lands forfeited by non-payment of taxes from day to day, and may ,in their discretion, postpone the same; and, should it be deemed necessary, may, by proclamation, adjourn the same to another place.

X.

The certificate given to the purchaser at such sale may be in the following form :

UNITED STATES OF AMERICA.

Tax sale certificate, No. .

This is to certify that at a sale of lands for unpaid taxes, under and by virtue of an act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," held pursuant to notice at , in the county of , in the State of , on the day of , A. D. 186 , the tract or parcel of land hereinafter described, situate in the of , and State aforesaid, and described as follows, to wit:

was sold and struck off to , for the sum of dollars and cents, he being the highest bidder, and that being

the highest sum bidden for the same; the receipt of which said sum in full is hereby acknowledged and confessed.

Given under our hands, at , this day of , A. D. 186 .

Commissioners.

[Form of indorsement.]

UNITED STATES.

Tax sale certificate.

[Name of purchaser.]

No. Amount of sale.

$.

XI.

Form of advertisement.

SALE OF LANDS FOR UNPAID DIRECT TAXES IN INSURRECTIONARY DISTRICTS, STATE OF .

Notice is hereby given that the several tracts or lots of land situated in the State of , hereinafter described, have become forfeited to the United States, by reason of the non-payment of the direct taxes charged thereon, under the act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August 5, 1861, and an act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," approved June 7, 1862, and that the same will be sold at public auction on the day of , A. D. 186 , at , in the county of , in the State of .

The following is a description of said lands forfeited as aforesaid, together with the amount of the quota of said tax and penalty charged upon each of said tracts or lots of land, respectively :

Description.	Quota of tax.	Penalty.	Amount.

Commissioners.

XII.

Whenever any lands sold for taxes shall be redeemed according to the provisions of said act, the commissioners shall give to the person redeeming a certificate substantially in the following form :

UNITED STATES OF AMERICA.

Redemption certificate.

Whereas, on the day of , A. D. 186 , the following described tract, lot, or parcel of land situate in the county of , in the State of , and particularly described as follows, to wit :

was sold for the unpaid taxes charged thereon under an act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," for the sum of dollars and cents :

This is to certify that [the owner thereof, or having a valid lien thereon, stating the nature of the lien, as the case may be] having produced satisfactory evidence that he is a loyal citizen of the United States, and having taken an oath to support the Constitution of the United States, and having paid the tax charged on said land under the act aforesaid, together with the penalty, interest, and costs of proceedings, as required by said act, amounting to the sum of dollars and cents, the receipt whereof in full is hereby acknowledged and confessed, has redeemed the said tract or lot of land from the forfeiture and sale thereof, and the said tract or lot of land is hereby henceforth discharged from all lien, charge, or claim by reason of said tax or penalty, interest, and costs of every kind and nature.

Given under our hands, at , this day of , A. D. 186 .

Commissioners.

[Indorsed.]

UNITED STATES.

Redemption certificate, No. .

[Name of person redeeming.]

Amount of tax	$
Penalty	
Interest	
Costs	
Total	

XIII.

Triplicate certificates of sale and redemption shall be made and signed by the commissioners, one of which is to be delivered to the purchaser or person redeeming, one to be forwarded to the Commissioner of Internal Revenue, with other returns, and one to be carefully numbered and filed by the commissioners.

XIV.

Whenever application shall be made for an extension of the time for redemption of any lands, under the 8th section of said act, reasonable time may be given to any of the parties interested therein for the production of evidence. On the hearing witnesses may be examined orally, whose testimony must be reduced to writing, and also other evidence, the best which the nature of the case will admit, may

be received. A concise but sufficient record of the proceedings and adjudications of the commissioners under said 8th section must be kept and preserved.

XV.

On leasing portions of the lands referred to in the 9th section of said act, it is desirable that they should be demised, when practicable, in tracts or lots not exceeding three hundred and twenty acres, and with reference to the subdivision contemplated by the 11th section, so that purchases made by lessees, or others, during the term, or after the expiration of the term, may conform as nearly as possible to the general system of subdivision originally adopted for preemption and sale, should the President so direct. It is not intended, however, that not more than three hundred and twenty acres shall be leased to one individual.

XVI.

The temporary rules and regulations referred to in section 10 should be so referred to in the leases, and the leases so drawn, as to retain in the commissioners full and complete power to alter, modify, change, or annul the same, or to add to the same from time to time as the commissioners shall deem necessary or proper, and so that no claim for damage, compensation, or deduction of rent or other allowance can be made by the lessees in consequence of such modification or change. All such compensation or allowance, if any should be necessary, must be wholly discretionary with the commissioners.

XVII.

The books, papers, and funds in the care, custody, and control of the commissioners should be so kept at all times as to be within the protection of the army, the commanding officer of which will furnish the necessary aid to the commissioners in the discharge of their duties.

The clerk of the commissioners will be required to give security in the form of a bond to the United States, with sufficient sureties in the sum of dollars, conditioned for the faithful discharge of his duties; such bonds and sureties to be approved by the commissioners.

XVIII.

In case the three commissioners shall fail to attend any meetings of the board, of which all shall have had due notice, any two members of the commission shall constitute a quorum for the transaction of business, and for the performance of any duty required by the said act; and the commissioners shall cause to be kept a journal or record of all their proceedings.

XIX.

All expenses incurred for surveying, viewing, measuring, or assessing the said lands shall be charged thereon and apportioned according to valuation to each tract or lot, and collected with other expenses.

XX.

A transcript of the books referred to in section 14 of said act, duly verified, will be returned to the Secretary of the Treasury on the first day of each and every month after the first assessment shall have been completed.

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